

REMARKS

Claims 1 to 14 were presented by Applicants. Claims 1-14 are subject to a restriction requirement. Claims 1-6 are amended. No new matter is being introduced.

The Examiner identified the following inventions:

- Group I, defined as claims 1-6 drawn to a method for preparing tax returns, classified in class 705, subclass 31;
- Group II, defined as claims 7-9, drawn to a computer implemented method for preparing a tax return, classified in class 705, subclass 36;
- Group III, defined as claims 10-13, drawn to a system, classified in class 705, subclass 19.
- Group IV, defined as claims 14, drawn to a computer program product, classified in class 345, subclass 473.

In view of the claims as amended and these Remarks, Applicants respectfully ask the Examiner to reconsider the restriction requirement. In the event that the Examiner maintains the requirement, Applicants elect Group I with traverse.

As an initial matter, Applicants note that the Examiner has not presented the elements necessary to support the four-way restriction made in this case. The Examiner asserts that Group III is distinct from Group I and Group II, but does not at all discuss the relationship between Group I and Group II; Group I and Group IV; Group II and Group IV; or Group III and Group IV. Accordingly, since the Examiner has not met his burden, he is respectfully asked to withdraw the restriction requirement.

With respect to the elements the Examiner did lay out, claims 1-6 have been amended to recite computer-implemented methods. Since a computer-implemented method is clearly not practiced by hand, the Examiner's assertion that Groups I and III are distinct because the process steps can be practiced by hand is no longer apposite. Thus, the restriction between Groups I and III should be withdrawn.

The also Examiner asserts that Group II and Group III are related as process of making and product made as described in MPEP 806.05(f). Applicants respectfully disagree. The claims of Group II, claims 7-9, are directed generally towards computer-

implemented methods for preparing a tax return. The claims of Group III, claims 10-13, are directed generally towards systems for preparing a tax return. Contrary to the Examiner's assertion, the groups are not related as "process of making and product made"; rather, one claim set refers to a process and another refers to a system, each for preparing a tax return. Accordingly, the application of MPEP 806.05(f) as the basis for a restriction requirement between these groups is improper and should be withdrawn.

Finally, should the Examiner wish to maintain the four-way restriction requirement, he is respectfully requested to issue a non-final action in compliance with MPEP chapter 800, setting forth the basis for each element of the restriction.


If any matters remain outstanding prior to allowance of the claims, the Examiner is invited to contact the undersigned attorney at (415) 875-2358 or via e-mail at dbrownstone@fenwick.com. Applicants acknowledge that a copy of any electronic mail communications will be made of record in the application file per MPEP § 502.03.

Respectfully submitted,
Todd Stanley, *et al*

Date:

20 oct 2004.

By:


Daniel R. Brownstone, Reg. No. 46,581
FENWICK & WEST LLP
Silicon Valley Center
801 California Street
Mountain View, CA 94041
Tel: (415) 875-2358/Fax: (415) 281-1350